

# Pension scheme registration information notices

We have given you this factsheet because we have given you a pension scheme registration information notice.

## What is a pension scheme registration information notice

This is a document that legally requires a person to give us certain information and documents to allow us to decide whether or not to register a pension scheme.

## When we use a pension scheme registration information notice

We will send an information notice to help us decide whether or not to register a pension scheme. This could be to the scheme administrator, or to another person.

## What the pension scheme registration information notice will tell you

The information notice will tell you:

- what information and documents you will need to give us
- how and when to give us what we need
- about any appeal rights

## What information and documents we can ask for in a pension scheme registration information notice

We can ask for information and documents if we believe it is reasonable to ask for them because they are relevant in helping us to decide whether or not to register a pension scheme.

If you think that something we have asked for is unreasonable or not relevant to that decision, please tell the officer that sent you the information notice. They will consider your reasons carefully and if they still think they need it, they will tell you why.

### Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this information notice, please tell the officer that issued the notice. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay. If you use Text Relay by telephone dial 18001 + number, by phone dial 18002 + number

For more information go to [hmrc.gov.uk/contactus/particular-needs.htm](http://hmrc.gov.uk/contactus/particular-needs.htm)

### If you need help or more information

If you have any questions, please contact the officer dealing with the information notice. You can also look for the information you need on our website. Go to [hmrc.gov.uk/pensionschemes/index.htm](http://hmrc.gov.uk/pensionschemes/index.htm)

### Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional advisers, friends or relatives. They can deal with us just for the pension scheme registration information notice, or more permanently for your day to day tax affairs.

If you want to authorise a professional adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.